

EXHIBIT B

ROBERT H. SICKLES / AHS REALTY LLC

Liquidation Analysis

Sources of proceeds

Cash and cash equivalents

1 Sale Proceeds - Land/Building

Proceeds Available for Admin/Priority; Secured; and GUC

Administrative and priority claims

Debtor Professional Fees

Other unpaid admin & priority claims

2 Chapter 7 Trustee Fees and Expenses

3 Chapter 7 Counsel Fees

4 Broker Fees

Total Administrative and Priority Disbursements

Proceeds Available for Secured and GUC

Secured Claims

5 Prepetition Secured Bank Debt

Prepetition Secured Loan

Other Secured Claims

Total Secured Disbursements

Proceeds Available for GUC

GUC Recovery

General Unsecured Claims

Proceeds available for distribution

% recovery

Liquidation Analysis

Chapter 7

Liquidation

—

\$7,990,000

\$7,990,000

\$800,000

\$1,223,929

\$262,950

\$26,295

\$479,400

\$2,792,574

\$5,197,426

\$6,000,000

\$650,000

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\$6,650,000

(\$1,452,574)

\$3,392,704

(\$1,452,574)

0.00%

Notes

- 1 Land values based on March 2024 appraisals from Northfield Bank. Assumed Chapter 7 liquidation value on land of 85% on appraised amounts.
- 2 Fees calculated based on statutory Chapter 7 Trustee fee guidelines.
- 3 Assumed at 10% of cost for Chapter 7 Trustee Fees.
- 4 Broker Fees are estimated at 6% of Gross Sale Proceeds of Land/Building sales.
- 5 Estimate based on latest information available, actual amount subject to change.